

**OBJECTION TO TRUSTEE'S MOTION TO AFFIRM HIS DETERMINATIONS
DENYING CLAIMS OF CLAIMANTS HOLDING INTERESTS IN JUDY L. KAUFMAN
ET. AL., TENANCY IN COMMON**

I hereby object to the denial of my claim for compensation for investment principal lost in my Madoff-related investment. As my enclosed letter of October 31, 2016 states, I believe that I have provided clear evidence that my investment in the Madoff fund was made and that my losses were incurred. Therefore, my claim is valid and I should be provided the same SIPC protection and compensation as other investors.

Even though Mr. Picard's office could have attempted to recover funds from me, they dismissed me from that action on the basis that I invested but never withdrew any funds. This decision suggests that Mr. Picard's office had sufficient documentation of my investment that indicated that I never withdrew funds. However, I did not have access to this documentation and they ignored my request to provide it to me or explain the basis for their decision.

I was unable to provide the recently requested statement of an account in my name only because the Madoff fund in 2003 ignored Judy L.Kaufman Et. Al.'s written request for such a statement. Instead, Madoff continued to issue statements in which principals' accounts were aggregated. Since this practice was an integral part of Madoff's fraudulent activity, the request for the statement was without merit.

As evidenced by the above, my claim is being unfairly denied due to contradictory conclusions. On the one hand, I am considered beyond a doubt to have invested in a Madoff fund and had legal actions taken against me dismissed. On the other hand, I have been denied a claim on the basis that my investment cannot be substantiated.

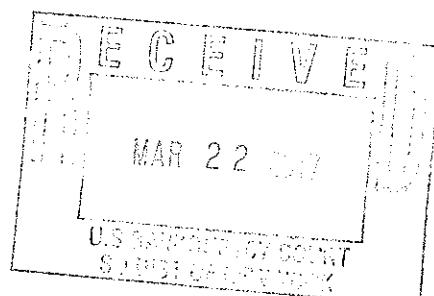
Given that Mr. Picard's office has previously used information that is relevant to my current claim to act in my favor, it is only reasonable that the same evidence be used in the processing of my current claim.

Thank you for your consideration.

Sincerely,



Daniel C. Epstein



205 E. 77th St. #14D
New York, NY 10075

Madoff Victim Fund
P.O. Box 6310
Syracuse, NY 13217-6310

To Whom It May Concern:

This is in response to the claim deficiency notice dated September 22, 2016 account number 7012947, a copy of which is enclosed.

You requested further documentation in my name of my account balance or position in my Madoff-related investment on or around December 11, 2008.

As I have indicated previously your request is impossible to comply with and is paradoxical. I previously sent you a copy of a 2003 letter from Judy Kaufman to BLMIS requesting that all principals in the account be listed individually. BLMIS never complied with this request and continued to issue statements in which principals' accounts were aggregated. This practice was an integral part of BLMIS' fraudulent activity, for which I seek redress. Your request fails to recognize that fact and is therefore arbitrary and capricious since the nature of the fraudulent activity makes it impossible to fulfill.

The paradox is that Irving Picard's office had ample evidence to name me in its complaint and attempt to recover funds and later sought fit to dismiss me from that claim on the basis of my having invested but never having withdrawn any funds. This indicates that his office possesses ample documentation of my investment and of my never having withdrawn funds, documentation to which I do not have access. I have previously sent you copies of Mr. Picard's complaint and eventual dismissal of the complaint.

I believe that the above requires far more than a routine disqualification because of the way in which the account is identified on the BLMIS statement. Evidence already submitted together with evidence in Mr. Picard's possession proves beyond a reasonable doubt that my investment was made, that my losses were incurred and that my claim is valid. I am including a letter from Judy Kaufman, through whose account Judy Kaufman et. al. TIC I invested in BLMIS, confirming that I did not withdraw any of the capital that I invested.

I would be happy to discuss this further, appreciate your consideration and await your response.

Sincerely,



Daniel Epstein

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Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the chapter 7 Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
SECURITIES INVESTOR PROTECTION
CORPORATION,**

Plaintiff-Applicant.

v.

**BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,**

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

**NOTICE OF ADJOURNMENT OF HEARING ON TRUSTEE'S MOTION AND
MEMORANDUM OF LAW TO AFFIRM HIS DETERMINATIONS DENYING CLAIMS
OF CLAIMANTS HOLDING INTERESTS IN JUDY L. KAUFMAN ET AL. TENANCY
IN COMMON, RICHARD B. FELDER AND DEBORAH FELDER TENANCY IN
COMMON, AND KEITH SCHAFER, JEFFREY SCHAFER,
CARLA R. HIRSCHHORN TENANCY IN COMMON**

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Irving H. Picard, trustee ("Trustee") for the substantively consolidated liquidation of the business of Bernard L. Madoff Investment Securities LLC ("BLMIS") under the Securities Investor Protection Act, 15 U.S.C. § 78aaa *et seq.*, and the chapter 7 estate of Bernard L. Madoff, by and through his undersigned counsel, hereby gives notice that the hearing date to consider the Trustee's Motion and Memorandum of Law to Affirm His Determinations Denying Claims of Claimants Holding Interests in Judy L. Kaufman *et al.* Tenancy In Common, Richard B. Felder and Deborah Felder Tenancy In Common, and Keith Schaffer, Jeffrey Schaffer, Carla R. Hirschhorn Tenancy In Common (the "Motion"), filed on January 13, 2017 (ECF No. 14844), which was previously scheduled for February 22, 2017 has been adjourned to **March 29, 2017**. The objection deadline for the Motion has passed and no objections were filed with this Court or received by the Trustee.

PLEASE TAKE FURTHER NOTICE that the hearing date to consider the portion of the Motion that seeks to affirm the Trustee's determination of Customer Claims 001463, 001515, and 001369 filed by Jonathan E. Felder, Jeffrey D. Felder and The Richard and Deborah Felder Foundation respectively, (the "Felder Objecting Claimants"), which relate to claimed interests in the Richard B. Felder and Deborah Felder Tenancy In Common BLMIS account (1ZA249), has been further adjourned to **April 26, 2017**.

PLEASE TAKE FURTHER NOTICE that the Trustee will file a supplemental motion and memorandum of law in support of affirming his determinations of the Felder Objecting Claimants' claims on or before **March 15, 2017**.

PLEASE TAKE FURTHER NOTICE that any written objections to the portion of the Motion related to the Felder Objecting Claimants must be filed with the Clerk of the United States Bankruptcy Court, the Alexander Hamilton Customs House, One Bowling Green, New

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York, New York 10004 by no later than 4:00 p.m. on April 3, 2017 (with a courtesy copy delivered to the Chambers of the Honorable Stuart M. Bernstein) and must be served upon (a) Baker & Hostetler LLP, counsel for the Trustee, 45 Rockefeller Plaza, New York, New York 10111, Attn: David J. Sheehan, Esq. and (b) the Securities Investor Protection Corporation, 1661 K Street, NW, Suite 1000, Washington, DC 20006-1620, Attn: Kevin H. Bell, Esq. and Nathanael S. Kelley, Esq. so as to be received on or before April 3, 2017. Any objection must specifically state the interest that the objecting party has in these proceedings and the basis of the objection to the Motion. Counsel for the Trustee has consulted with the Felder Objecting Claimants and the Felder Objecting Claimants consent to the adjournment of the hearing and the related objection deadline.

PLEASE TAKE FURTHER NOTICE that the above-referenced proceedings will be held before the Honorable Stuart M. Bernstein, United States Bankruptcy Judge, at the United States Bankruptcy Court, the Alexander Hamilton Customs House, One Bowling Green, New York, New York 10004, Courtroom 723 on March 29, 2017 and April 26, 2017 at 10:00 a.m. or such other time as the Court determines.